



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James Blaser
DOCKET NO.: 11-00547.001-R-1
PARCEL NO.: 12-03-378-005

The parties of record before the Property Tax Appeal Board are James Blaser, the appellant, and the Winnebago County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$8,787
IMPR.: \$45,403
TOTAL: \$54,190**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,424 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 10,066 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant's appeal is based on overvaluation. Attached to the appeal is a copy of the Final Decision issued by the Winnebago County Board of Review on January 17, 2012 regarding the 2011 assessment of the subject property with a reduction in assessment "Mkt Value change" and a final assessment of \$54,842.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within eight blocks of the subject property. The comparables are described as two-story dwellings of frame or frame and masonry construction that range in size from 2,392 to 2,468 square feet of living area. The dwellings range in age from 8 to 19 years old. Comparables #1, #2 and #3 have the same neighborhood code as the subject property. Features of the comparables include a full basement, one of which includes finished area. Each home has central air conditioning, a fireplace and a garage of 440 or 720 square feet

of building area. The comparables have sites ranging in size from 10,800 to 11,340 square feet of land area. The comparables sold from August 2010 to July 2011 for prices ranging from \$125,000 to \$160,000 or from \$50.65 to \$65.68 per square foot of living area, including land. The appellant reported the average of these four sales was \$59 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$47,672 which would reflect a market value of approximately \$143,016 or \$59.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$54,842 was disclosed. The subject's assessment reflects a market value of \$167,303 or \$69.02 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Winnebago County of 32.78% as determined by the Illinois Department of Revenue.

The board of review presented a two-page letter and evidence gathered by Cindy Onley and Brian Wilson, Deputy Assessors with the Rockford Township Assessor's Office. As an initial jurisdictional matter, the assessor noted that the appellant failed to appear before the Winnebago County Board of Review and a "Revised Final Decision" was issued on January 19, 2012 noting the "Reason" for the assessment change was "Fail to Appear - Hearing." A copy of said "Revised" Final Decision was attached displaying the board of review revised assessed total of \$54,842.

As to the appellant's suggested comparable sales, the assessor noted that two sales were from the subject's market neighborhood and two were from "different market neighborhoods." Appellant's comparable #1 has some basement finish and is a "SW/FINANCIAL" deed. Appellant's comparable #4 is a "SW/GOVERNMENT-BANK-REO."

In support of the subject's estimated market value based on its assessment, the assessor presented information on four comparable sales located in the "subject's market neighborhood." The comparables are located from 2 blocks to 2-miles from the subject property. Each has the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame construction that range in size from 1,932 to 2,454 square feet of living area. The dwellings range in age from 16 to 20 years old. Features of the comparables include a full basement, two of which include finished areas. Each home has central air conditioning, a fireplace and a garage ranging in size from 511 to 680 square feet of building area. The comparables have sites ranging in size from 12,067 to 13,469 square feet of land area. The comparables sold from March to December 2010 for prices ranging from \$163,500 to \$166,000 or from \$67.64 to \$84.63 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

As to the jurisdictional issue raised by the township assessor, it is first noted that pursuant to Section 1910.40(b), if a board of review objects to jurisdiction of the Property Tax Appeal Board, such dismissal request is to be filed before submission of the Board of Review Notes on Appeal and accompanying documentation. (86 Ill.Admin.Code §1910.40(b)). In this case, the assessor's argument for dismissal of this appeal was attached to the Board of Review Notes on Appeal and therefore was untimely raised.

As a further basis to deny the request on the merits, the Property Tax Appeal Board finds that the Winnebago County Board of Review issued a "Revised" Final Decision dated January 19, 2012 concerning the 2011 assessment of parcel number 12-03-378-005 stating, in pertinent part:

Reason: Fail to Appear - Hearing

It is further noted this Notice of Findings from the board of review as the last paragraph states, in pertinent part:

You may appeal this decision to the Illinois Property Tax Appeal Board by filing a petition for review . . . within 30 days after this notice is mailed to you or your agent, or is personally served on you or your agent. . . .

The Property Tax Code (35 ILCS 200/16-160) provides as follows:

In any appeal where the board of review . . . has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review . . . hearing shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer. **If an appeal is dismissed for failure to appear at a board of review . . . hearing,** the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint. [Emphasis added.]

The Final Decision issued by the Winnebago County Board of Review to the appellant was not a dismissal as referenced above. The Property Tax Appeal Board finds the following provision of Section 16-160 applicable to the circumstances shown in the record:

. . . any taxpayer dissatisfied with the decision of a board of review . . . as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review.

Based upon the specific notice issued by the Winnebago County Board of Review and Section 16-160 of the Property Tax Code, the Property Tax Appeal Board finds it has jurisdiction over the instant appeal as the appeal was postmarked on February 1, 2012 which is within 30 days of the "revised" notice dated January 19, 2012. Thus, the township assessor's request to dismiss the appeal is denied.

As to the merits of this appeal, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #4 as this dwelling is much newer than the subject and the Board has also given reduced weight to board of review comparable #4 as this home is smaller than the subject and other comparables presented by both parties. The Board finds the remaining six comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features, age and/or land area

Upon further examining these six sales, the Board finds appellant's comparables #1 and #2 and board of review's comparables #1 and #2 are most similar to the subject in location, age, dwelling size and features. These four most similar properties received the most weight in the Board's analysis and sold for prices ranging from \$125,000 to \$166,000 or from \$50.65 to \$68.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$167,303 or \$69.02 per square foot of living area, including land, which is above the range of these most similar comparables both in terms of overall value and on a per-square-foot basis. Moreover, the Board finds the subject's slightly higher value is not justified when giving due consideration to the most similarly

sized dwellings and particular emphasis to board of review comparable #1 that is very similar to the subject dwelling.

Based on this record the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued and a slight reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

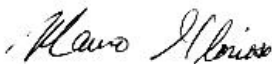


Chairman



Member

Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2013



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.